

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 721 - HB 1268**

February 11, 2019

**SUMMARY OF BILL:** Increases, from 10 to 12 days, the amount of time from an adverse action, in which the complainant must provide written request to the Commissioner of the Department of Revenue (DOR) to be afforded an opportunity for a formal hearing before the Commissioner.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Increasing by two days the statute of limitations for providing written request, thereby affording the complainant a chance for a hearing before the DOR will have no significant impact on state or local government.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

/jdb

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